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FOR ACTION

THE STRUCTURE AND FORMAT OF BUDGET DOCUMENTS: REVISIONS TO THE BUDGET FORMAT FOR THE ADMINISTRATIVE AND PROGRAMME SUPPORT BUDGET

SUMMARY

The present document was prepared in response to a request by the Executive Board at its 1991 session to improve the clarity and transparency of the administrative and programme support budget and, specifically, to provide linkages to such other UNICEF programme budgets as those for global funds and country programme recommendations (E/ICEF/1991/15, decision 1991/30).

The proposals in the present document were reviewed throughout the year at a number of meetings by a Reference Group comprised of nine Executive Board members. The document was also presented to the Advisory Committee on Administrative and Budgetary Questions (ACABQ) for review. (The ACABQ recommendations are contained in document E/ICEF/1992/AB/L.18.)

The introduction presents the background to the proposals and an explanation of the organization of the administrative and programme support budget. Chapter I provides an explanation and mock-up of the table that illustrates the consolidated budget estimates and posts. Chapter II provides explanations and mock-ups of consolidated headquarters and consolidated divisions at New York headquarters. Chapter III provides explanations and mock-ups of a number of annexes to the budget document.

All financial and statistical information included in the mock-ups are for illustration only.

The Board is requested to approve adoption of revisions to budget policies and the budget mock-ups contained in chapters I to III.

CONTENTS

		Paragraphs	Page
ABBREVIATIONS			3
INTRODUCTION		1 - 7	5
I.	CONSOLIDATED BUDGET ESTIMATES AND POSTS	8 - 11	6
II.	CONSOLIDATED HEADQUARTERS AND CONSOLIDATED DIVISIONS AT NEW YORK HEADQUARTERS	12 - 15	8
III.	OTHER ANNEXES	16 - 30	11

List of tables

1. Mock-up of proposed table 1 (Administrative and programme support costs by category of expenditure and posts by grades: consolidation of all offices) 7

2. Mock-up of proposed table 23 (Administrative and programme support costs by category of expenditure and posts by category and source of funding at New York headquarters) 9

Annexes

I. Mock-up of proposed annex I (Summary of international Professional post changes) 12

II. Mock-up of proposed annex II (Summary of international Professional post reclassifications by grade and office: 1992-1993 proposed) 15

III. Mock-up of proposed annex IV (Preliminary projection of financial resources for 1990-1995) 18

IV. Mock-up of proposed annex VIII (Comparison of objects of expenditure: 1990-1991 approved to 1990-1991 revised budgets; 1990-1991 revised to 1992-1993 proposed budgets) 20

V. Mock-up of proposed annex XIV (Project posts at headquarters locations) 23

VI. New annex (Consolidated summary of project posts by office, category and funding source) 28

VII. Mock-up of proposed annex XX (Total posts) 30

ABBREVIATIONS

ACABQ	Advisory Committee on Administrative and Budgetary Questions
ADMIN.	administrative
ALLOW.	allowance
APPVD.	approved
ASSIST.	assistance
CLER.	clerical
COMM.	communications
DFM	Division of Financial Management
DOI	Division of Information
DOP	Division of Personnel
DPA	Division of Public Affairs
EDUC.	education
EQUIP.	equipment
EXDIR.	Executive Director (Office of the)
EXPEND.	expenditure
FIT	funds-in-trust
FUND.	funding
GR	general resources
GS	General Service
HQ	headquarters
INSTALL.	installation
INTL.	international
IP	international Professional
IRM	Information Resources Management (Office of)

MAINT.	maintenance
MENA	Middle East and North Africa
NA	not applicable
NP	National Professional
NYHQ	New York headquarters
OAM	Office of Administrative Management
OPER.	operations
OTH.	other
percent.	percentage
PFO	Programme Funding Office
PROC.	procurement
PROF.	Professional
PROG.	programme
PROJ.	projects
PROP.	proposed
REIMB.	reimbursable
RENT.	rental
REV.	revised
RSD	recruitment and staff development
SERV.	services
SF	supplementary funding
SUPP./SUPPLEMENT	supplementary
TEMP.	temporary
TRANSP.	transportation
WCARO	West and Central Africa Regional Office

INTRODUCTION

Background

1. The proposals contained in the present document are in response to concerns raised by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (E/ICEF/1991/AB/L.10) and to concerns expressed by delegations during the 1991 session of the Executive Board on the need for greater clarity and transparency in UNICEF budget documents, as addressed in Board decision 1991/30.

2. The present document has been reviewed by a Reference Group comprised of nine Executive Board members and ACABQ to ensure that those concerns have been addressed.

3. It should be noted that the figures, statistics and other information in the following mock-ups are for illustration only. If these formats are approved by the Executive Board at the present session, they will be incorporated in the administrative and programme support budget presented at the 1993 session of the Executive Board.

Title of the budget document

4. As a result of the proposal to present global funds and country programme recommendations within the context of programme budget formats, it is now necessary to separate the "core" budget from other budgets presented to the Executive Board. Heretofore, the core budget has been referred to as the "Revised budget estimates for the biennium 1990-1991 and budget estimates for the biennium 1992-1993". It is proposed that the new title be: "Administrative and programme support budget: revised budget estimates for the biennium 1992-1993 and budget estimates for the biennium 1994-1995".

Organization of the budget document

5. It is proposed that the existing presentation of information by UNICEF organizational structure be maintained. The presentation of budget information by organizational structure was proposed to the Executive Board at its 1984 session (E/ICEF/1984/AB/L.1) and further refined at the 1990 session (E/ICEF/1990/AB/L.1). Both proposals were reviewed and accepted by ACABQ. In the budget document, each division at headquarters is presented separately and there is a consolidation for all headquarters' budgets. The country office budgets in the field are presented by region, with country-specific details given in the annexes. Narratives in the budget document contain information on proposed changes for the respective divisions and country offices.

6. By contrast, the global funds programme budgets are organized on the basis of programmes and activities. The organization of global funds is presented in document E/ICEF/1992/L.10. The linkages among the programme budgets for global funds, country programmes and the administrative and programme support budget are explained in the following chapters.

Recommendation

7. The Executive Director recommends that the Executive Board approve the mock-ups as the basis to revise the associated tables and annexes for the next biennium budget proposal.

I. CONSOLIDATED BUDGET ESTIMATES AND POSTS

8. Table 1 in the current budget document (E/ICEF/1991/AB/L.1) presents consolidated totals for all UNICEF headquarters' divisions and field offices covered by the core budget; it does not include information for programme-funded activities. It is proposed that computer equipment be included with other general operating costs in categories 2 (a), "General operating costs, headquarters", and 2 (b), "General operating costs, field".

9. Currently, computer equipment is included in a category referred to as "Capital expenditures". According to normal accounting principles, a capitalized expense is charged to the assets of the balance sheet as opposed to expenditure accounts. Based on ACABQ recommendations and Executive Board decision 1987/5 (E/ICEF/1987/11), it was decided that computer equipment should not be amortized, i.e., charged to the balance sheet over a period of five years. Rather, it should be expended in the year that it is acquired. Thus, computer equipment is not a capital expenditure. It is proposed to include computer equipment in the general operating cost category of the budget to reflect the Board decision. Clarity and transparency regarding the budget line item for computer equipment is maintained as it is presented as a separate line item in the current annex VIII and also detailed by division and field office in the current annex XII (E/ICEF/1991/AB/L.1).

10. If the Executive Board approves this change in presentation regarding computer equipment, the draft resolutions and a number of tables and annexes will be modified to include computer equipment in general operating costs.

11. The following mock-up of table 1 illustrates the proposed change.

TABLE 1. MOCK-UP OF PROPOSED TABLE 1

TABLE 1. ADMINISTRATIVE AND PROGRAMME SUPPORT COSTS BY CATEGORY OF EXPENDITURE AND POSTS BY GRADE: CONSOLIDATION OF ALL OFFICES

(In United States dollars)

COST	1990-1991 APPROVED	1990-1991 REVISED	1992-1993 PROPOSED	CHANGES APPROVED VS. REVISED		CHANGES APPROVED VS. REVISED	
				AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE
1. STAFF COSTS							
(a) INTERNATIONAL	94,596,926	102,286,351	121,631,854	7,689,425	8.1	19,345,503	18.9
(b) LOCAL	90,104,676	91,009,169	110,497,917	904,493	1.0	19,488,748	21.4
TOTAL STAFF COSTS	184,701,602	193,295,520	232,129,771	8,593,918	4.7	38,834,251	20.1
2. (a) GENERAL OPERATING COSTS HEADQUARTERS	59,009,158	66,397,365	76,546,897	7,388,207	12.5	10,149,532	15.3
(b) GENERAL OPERATING COSTS FIELD	47,936,093	58,545,466	70,320,114	10,609,373	22.1	11,774,648	20.1
3. PACKING AND ASSEMBLY COSTS	10,347,662	8,934,249	11,957,525	(1,413,413)	(13.7)	3,023,276	33.8
TOTAL COSTS	**301,994,515**	**327,172,600**	**390,954,307**	**25,178,085**	**8.3**	**63,781,707**	**19.5**
ESTABLISHED POSTS							
INTERNATIONAL PROFESSIONAL							
USG	1	1	1	0	0.0	0	0.0
ASG	3	3	3	0	0.0	0	0.0
D-2	20	20	23	0	0.0	3	15.0
D-1	46	46	51	0	0.0	5	10.9
P-5	146	144	156	(2)	(1.4)	12	8.3
P-4	147	148	147	1	0.7	(1)	(0.7)
P-3	78	81	81	3	3.8	0	0.0
P-2/1	11	11	8	0	0.0	(3)	(27.3)
TOTAL, INTL. PROFESSIONAL	452	454	470	2	0.4	16	3.5
NATIONAL PROFESSIONAL	211	211	225	0	0.0	14	6.6
GENERAL SERVICE							
SECRETARIAL/CLERICAL	1,297	1,311	1,327	14	1.1	16	1.2
ANCILLARY	96	84	77	(12)	(12.5)	(7)	(8.3)
TOTAL, GENERAL SERVICE	1,393	1,395	1,404	2	0.1	9	0.6
TOTAL POSTS	**2,056**	**2,060**	**2,099**	**4**	**0.2**	**39**	**1.9**

II. CONSOLIDATED HEADQUARTERS AND CONSOLIDATED DIVISIONS AT NEW YORK HEADQUARTERS

12. The linkage between the global funds programme budgets at headquarters and the administrative and programme support budget is identified in this chapter. The headquarters administrative budgets are presented by division (organizational unit) and identify all posts within each division by the various funding sources. The estimated general operating costs include the impact of core staff, as well as project-funded staff, in such areas as rent, maintenance, utilities, communications and office supplies. UNICEF takes into account the total number of staff working at headquarters in estimating rent, maintenance, utilities and other administrative costs. It is possible to arrive at prorated costs based on United Nations office space standards if the Executive Board members would like information on the impact of project posts on these administrative areas of the budget.

Estimated costs

13. To streamline the presentation of general operating costs, it is proposed to present only the total amount for each division. Specific budget line items are primarily within only one division (e.g., information costs in the Division of Information and the Division of Public Affairs; rent and maintenance costs in the Office of Administrative Management; and external audit and Joint Inspection Unit costs in the Division of Financial Management). ACABQ is provided with a detailed budget by section, division, field office and region - by budget line item - when it conducts its thorough review of the administrative and programme support budget.

Proposed posts

14. The post information for all headquarters' divisions is being revised to include "general resources - global funds" and "supplementary funds - global funds" as separate sources of funding. This information will be linked with the post information in the global funds programme budget proposal. Therefore, the number of posts at headquarters charged to global funds should be the same in the global funds programme budget proposal and in the administrative and programme support budget. Whereas post information in the global funds programme budget will be identified by programme and activity, post information in the administrative and programme support budget will be identified by organizational structure. The justification for posts will be detailed in the global funds programme budget proposal.

15. The following mock-up reflects the proposed change in table 23.

TABLE 2. MOCK-UP OF PROPOSED TABLE 23

TABLE 23. ADMINISTRATIVE AND PROGRAMME SUPPORT COSTS BY CATEGORY OF EXPENDITURE AND POSTS BY CATEGORY AND SOURCE OF FUNDING AT NEW YORK HEADQUARTERS

(In United States dollars)

COST	1990-1991 APPROVED	1990-1991 REVISED	1992-1993 PROPOSED	CHANGES APPROVED VS. REVISED		CHANGES REVISED VS. PROPOSED	
				AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE
1. STAFF COSTS							
(a) INTERNATIONAL							
01 ESTABLISHED POSTS	18,324,299	21,652,739	26,839,350	3,328,440	18.2	5,186,611	24.0
ALL OTHER STAFF COSTS	10,380,819	13,131,812	14,563,844	2,750,993	26.5	1,432,032	10.9
SUBTOTAL	28,705,118	34,784,551	41,403,194	6,079,433	21.2	6,618,643	19.0
(b) LOCAL							
01 ESTABLISHED POSTS	15,666,611	15,641,871	20,760,260	(24,740)	(0.2)	5,118,389	32.7
02 TEMP. ASSIST. - PROF.	2,248,025	2,632,582	2,690,528	384,557	17.1	57,946	2.2
03 TEMP. ASSIST. - CLER./OTH.	2,403,880	2,542,534	1,930,749	138,654	5.8	(611,785)	(24.1)
05 OVERTIME	795,868	826,383	929,957	30,515	3.8	103,574	12.5
ALL OTHER STAFF COSTS	5,866,607	6,398,963	7,832,988	532,356	9.1	1,434,025	22.4
SUBTOTAL	26,980,991	28,042,333	34,144,482	1,061,342	3.9	6,102,149	21.8
TOTAL STAFF COSTS	55,686,109	62,826,884	75,547,676	7,140,775	12.8	12,720,792	20.2
2. (a) GENERAL OPERATING COSTS	43,824,670	52,819,178	58,992,506	8,994,508	20.5	6,173,328	11.7
3. PACKING AND ASSEMBLY COSTS	0	0	0	0	NA	0	NA
TOTAL COSTS	**99,510,779**	**115,646,062**	**134,540,182**	**16,135,283**	**16.2**	**18,894,120**	**16.3**

TABLE 2 (continued)

POSTS	1990–1991 APPROVED	1990–1991 REVISED	1992–1993 PROPOSED	CHANGES APPROVED VS. REVISED AMOUNT	CHANGES APPROVED VS. REVISED PERCENTAGE	CHANGES REVISED VS. PROPOSED AMOUNT	CHANGES REVISED VS. PROPOSED PERCENTAGE
1. ADMIN. & PROG. SUPPORT POSTS							
INTERNATIONAL PROFESSIONAL	148	153	161	5	3.4	8	5.2
GENERAL SERVICE	242	244	281	2	0.8	37	15.2
TOTAL CORE	390	397	442	7	1.8	45	11.3
2. SUPPLEMENT. FUND. – RECOVERY							
INTERNATIONAL PROFESSIONAL	24	32	37	8	33.3	5	15.6
GENERAL SERVICE	25	32	35	7	28.0	3	9.4
TOTAL SF (RECOVERY)	49	64	72	15	30.6	8	12.5
3. SUPPLEMENT. FUND. – DIRECT							
INTERNATIONAL PROFESSIONAL	16	15	15	(1)	(6.3)	0	0.0
GENERAL SERVICE	13	12	12	(1)	(7.7)	0	0.0
TOTAL SF (DIRECT)	29	27	27	(2)	(6.9)	0	0.0
4. GENERAL RESOURCES – GLOBAL							
INTERNATIONAL PROFESSIONAL	61	71	69	10	16.4	(2)	(2.8)
GENERAL SERVICE	53	57	57	4	7.5	0	0.0
TOTAL GR (GLOBAL)	114	128	126	14	12.3	(2)	(1.6)
5. SUPPLEMENT. FUND. – GLOBAL							
INTERNATIONAL PROFESSIONAL	1	0	1	(1)	(100.0)	1	NA
GENERAL SERVICE	1	0	0	(1)	(100.0)	0	NA
TOTAL SF (GLOBAL)	2	0	1	(2)	(100.0)	1	NA
6. PROC. SERV./FUNDS-IN-TRUST							
INTERNATIONAL PROFESSIONAL	2	2	2	0	0.0	0	0.0
GENERAL SERVICE	5	5	5	0	0.0	0	0.0
TOTAL REIMB./FIT	7	7	7	0	0.0	0	0.0
INTERNATIONAL PROFESSIONAL	**251**	**273**	**284**	**22**	**8.8**	**11**	**4.0**
GENERAL SERVICE	**339**	**350**	**390**	**11**	**3.2**	**40**	**11.4**
TOTAL POSTS	**590**	**623**	**674**	**33**	**5.6**	**51**	**8.2**

III. OTHER ANNEXES

16. A new annex entitled "Summary of international Professional post changes" is proposed to present all changes in international Professional posts at headquarters and field locations for administrative and programme support posts and for headquarters posts charged to supplementary funds - recovery. The "paragraph number" column would indicate the specific paragraph reference number where justification and explanation of the specific post can be found. The following mock-up presents the proposed annex.

Annex I
MOCK-UP OF PROPOSED ANNEX I

Annex I
SUMMARY OF INTERNATIONAL PROFESSIONAL POST CHANGES

A. Administrative and programme support posts

DUTY STATION	TITLE	LEVEL	COUNT	PARAGRAPH NUMBER
Headquarters				
OAM	Chief, Travel Unit	P-3	1	
DOP	Assistant remuneration officer	P-2	1	
DOP	Senior recruitment officer	P-5	1	
EXDIR	Executive secretary	P-5	(1)	
DOI	Photo editor	P-3	1	
DOI	Information officer, television	P-4	1	
AUDIT	Senior internal auditor	P-5	1	
AUDIT	Senior internal auditor	P-5	1	
AUDIT	Senior internal auditor	P-5	1	
AUDIT	Senior internal auditor	P-5	1	
AUDIT	Senior internal auditor	P-5	1	
AUDIT	Internal auditor	P-4	1	
AUDIT	Internal auditor	P-4	(1)	
AUDIT	Senior internal auditor	P-5	1	
IRM	Communication officer	P-4	1	
IRM	Systems analyst	P-4	(1)	
IRM	Section chief	P-5	1	
IRM	Programmer analyst	P-3	(1)	
IRM	Systems analyst	P-4	(1)	
PLANNING	Director	D-1	(1)	
PLANNING	Director	D-1	1	
PLANNING	Operations officer	P-4	1	
PROGRAMME	Senior programme officer	P-5	1	
PROGRAMME	Programme officer	P-4	1	
DPA	Public affairs officer	P-3	1	
GENEVA	Operations officer	P-4	1	
GENEVA	Public affairs officer	P-3	(1)	
GENEVA	Public affairs officer	P-3	1	
GENEVA	Programmer analyst	P-3	1	
GENEVA	Programme officer	P-4	(1)	
GENEVA	Programme officer	P-4	1	
GENEVA	Programme officer	P-4	1	
COPENHAGEN	Trainee	P-2	(1)	
COPENHAGEN	Chief, procurement	D-1	(1)	
COPENHAGEN	Deputy director	D-1	1	
Total, Headquarters			15	

Annex I (continued)

B. Posts charged to supplementary funds – recovery

DUTY STATION	TITLE	LEVEL	COUNT	PARAGRAPH NUMBER
Headquarters				
PFO	Senior programme funding officer	L-5	1	
PFO	Senior programme funding officer	L-5	1	
PFO	Programme funding officer	L-2	1	
Copenhagen	Country officer procurement adviser	L-4	1	
IRM	Programmer analyst	L-3	1	
IRM	Systems analyst	L-4	1	
IRM	Systems analyst	L-4	1	
OAM	Building maintenance/operations engineer	L-3	1	
OAM	Administrative officer	L-3	1	
OAM	Chief, field services	L-4	1	
DOP	Training officer	L-3	1	
DOP	Remuneration officer	L-3	1	
DOP	Recruitment officer	L-4	1	
DFM	Assistant finance officer	L-3	1	
Total, Headquarters			14	

17. It is proposed that the current annex II, "Summary of international Professional post reclassifications by grade and office: 1992-1993 proposed", be revised to add a column entitled "paragraph number". This new column, as in the proposed annex described in paragraph 16 above, aims to facilitate the location of reference justifications and explanations on proposed reclassification of posts. The following mock-up presents the proposed change.

Annex II

MOCK-UP OF PROPOSED ANNEX II

Annex II

SUMMARY OF INTERNATIONAL PROFESSIONAL POST RECLASSIFICATIONS BY GRADE AND OFFICE: 1992-1993 PROPOSED

1990 Level	1992 Level	PAT Number	Post title	Duty station	Paragraph number
			FIELD		
D-1	D-2	12201	UNICEF representative	Addis Ababa	
D-1	D-2	13001	UNICEF representative	Lagos	
P-5	D-1	12019	UNICEF representative	Kampala	
P-5	D-1	10301	UNICEF representative	Luanda	
P-5	D-1	84168	UNICEF representative	Bamako	
P-5	D-1	26301	UNICEF representative	Manila	
P-5	D-1	31201	UNICEF representative	Kathmandu	
P-5	D-1	20601	UNICEF representative	Mexico City	
P-5	P-4	25083	Senior programme officer a/	Bangkok	
P-4	P-5	01560	Senior operations officer	Addis Ababa	
P-4	P-5	12311	Senior programme officer	Dar es Salaam	
P-4	P-5	90180	Senior programme officer	Kampala	
P-4	P-5	10307	Senior programme officer	Luanda	
P-4	P-5	12512	Senior programme officer	Maputo	
P-4	P-5	84431	Senior programme officer	Bamako	
P-4	P-5	10421	Senior programme officer	Dakar	
P-4	P-5	85000	Chief, health	Dhaka	
P-4	P-5	25562	Operations officer	Dhaka	
P-4	P-5	26303	Senior programme coordinator	Manila	
P-4	P-5	85086	Senior programme/planning officer	Kathmandu	
P-4	P-5	01260	Area programme officer	Riyadh	
P-4	P-5	20608	Senior programme officer	Mexico City	
P-3	P-4	01667	Operations officer	Kampala	
P-3	P-4	85201	Operations officer	Bamako	
P-3	P-4	88165	Assistant representative	Banjul	
P-3	P-4	86416	Operations officer	Dakar	
P-3	P-4	84078	Operations officer	Kinshasa	
P-3	P-4	88111	Assistant representative	Malabo	
P-3	P-4	86285	Operations officer	Ouagadougou	
P-3	P-4	25504	Personnel officer	Dhaka	
P-3	P-4	26002	Administrative and finance officer	Hanoi	
P-3	P-4	02331	Public relations/information officer	Riyadh	
TOTAL POSTS, FIELD		32			

Annex II (continued)

1990 Level	1992 Level	PAT Number	Post title	Duty station	Paragraph number
			HEADQUARTERS		
D-1	D-2	90052	Director	Geneva	
P-5	D-1	00013	Senior adviser - nutrition	NYHQ - Programme	
P-4	P-5	00405	Financial planning officer	NYHQ - DFM	
P-4	P-5	01080	Senior programme officer - Americas Section	NYHQ - Programme	
P-4	P-5	85452	Senior programme officer - MENA Section	NYHQ - Programme	
P-4	P-3	62035	Chief, Supply Services and Supply Section a/	Copenhagen	
P-3	P-4	91026	Public affairs officer, National Committees	Geneva	
P-3	P-4	00610	Chief librarian	NYHQ - Programme	
P-3	P-4	00903	Budget officer	NYHQ - DFM	
P-3	P-4	00412	Finance officer	NYHQ - DFM	
P-3	P-4	00527	Information officer, radio and television	NYHQ - DOI	
TOTAL POSTS, HEADQUARTERS		11			
GRAND TOTAL		43			

a/ Downgrade.

18. It is proposed that the current annex IV, "Preliminary projection of financial resources for 1990-1993", be revised to include two additional years beyond the biennium estimates of the administrative and programme support budget. This change is proposed in line with the recommendation to include two additional years as indicative planning levels in the financial medium-term plan, which is the source document of this annex. Another proposed change is the presentation of the administrative budget amounts subdivided into the following: gross budget; less: income related to the budget; and net budget. The following mock-up presents the proposed changes.

19. The budget document is submitted for ACABQ review by the second week of December. Annex IV is prepared and finalized before the final closure of UNICEF accounts in February of the following year. Therefore, the figures presented in the annex for the current year are preliminary estimates and projections for succeeding years. Upon final closure of accounts, a corrigendum to annex IV will be issued to present final projections of financial resources.

Annex III

MOCK-UP OF PROPOSED ANNEX IV

Annex IV

PRELIMINARY PROJECTION OF FINANCIAL RESOURCES FOR 1990-1995

(In thousands of United States dollars) FOR ILLUSTRATION ONLY

	1989	1990	1991	1992	1993	1994	1995
GENERAL RESOURCES							
Total income		530,000.0	520,000.0	559,000.0	584,000.0	609,000.0	636,000.0
Adjustments to income a/		1,000.0	(17,000.0)	(10,000.0)	(11,000.0)	(11,000.0)	(11,000.0)
Adjusted income		531,000.0	503,000.0	549,000.0	573,000.0	598,000.0	625,000.0
Programme expenditure b/							
Country programmes		272,000.0	304,000.0	333,000.0	355,000.0	363,000.0	373,000.0
Globa' programmes, headquarters		16,000.0	16,000.0	20,000.0	21,000.0	21,000.0	21,000.0
Global programmes, field		31,000.0	35,000.0	32,000.0	34,000.0	34,000.0	34,000.0
Total programme expenditure		319,000.0	355,000.0	385,000.0	410,000.0	418,000.0	428,000.0
Administrative budget							
Gross budget		153,599.8	173,572.8	193,594.0	197,360.3	205,254.7	213,464.9
Less: Income related to budget		12,500.0	12,500.0	12,500.0	12,500.0	12,500.0	12,500.0
Net budget		141,099.8	161,072.8	181,094.0	184,860.3	192,754.7	200,964.9
Other adjustment to cash		23,000.0	1,000.0	(61,000.0)	(9,000.0)	(1,000.0)	(1,000.0)
Ending cash balance	128,000.0	221,900.2	209,827.4	131,733.4	100,873.1	87,118.4	82,153.5
Required cash balance		52,000.0	55,900.0	58,400.0	60,900.0	63,600.0	63,600.0
SUPPLEMENTARY FUNDING							
Income		285,000.0	296,000.0	310,000.0	328,000.0	347,000.0	368,000.0
Expenditures		265,000.0	295,000.0	301,000.0	318,000.0	336,000.0	355,000.0
Other adjustment to cash		(87,000.0)	19,000.0	4,000.0	(7,000.0)	(2,000.0)	(2,000.0)
Ending cash balance	111,000.0	44,000.0	64,000.0	77,000.0	80,000.0	89,000.0	100,000.0

a/ Income related to the administrative budget and adjustment for non-convertible currencies.

b/ Excludes non-convertible currencies.

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20. The changes proposed in the current annex VIII, "Comparison of objects of expenditure", reflect the internal changes made in specific budget line items as follows:

(a) Code 02 is now temporary assistance - Professional (previously short-term Professional);

(b) Code 03 is now temporary assistance - clerical and other General Service (previously short-term General Service);

(c) Code 04 is now temporary assistance - ancillary (previously overtime);

(d) Code 05 is now overtime;

(e) Code 36 is now freight (previously freight and other communications);

(f) Code 62 is a new budget line for software development (previously included in code 65 as computer rental and maintenance).

21. The proposed changes are reflected in the following mock-up.

Annex IV

MOCK-UP OF PROPOSED ANNEX VIII

Annex VIII

COMPARISON OF OBJECTS OF EXPENDITURE: 1990-1991 APPROVED TO 1990-1991 REVISED BUDGETS; 1990-1991 REVISED TO 1992-1993 PROPOSED BUDGETS

(In United States dollars)

CATEGORY	1990-1991 APPROVED	1990-1991 REVISED	1992-1993 PROPOSED	CHANGES APPROVED VS. REV. AMOUNT	CHANGES APPROVED VS. REV. PERCENT.	CHANGES REVISED VS. PROP. AMOUNT	CHANGES REVISED VS. PROP. PERCENT.
CATEGORY 1 (a)							
INTERNATIONAL STAFF COSTS							
01 ESTABLISHED POSTS	56,097,763	57,686,402	71,010,682	1,588,639	2.8	13,324,280	23.1
10 TRAVEL, REMOVAL AND ASSIGNMENT	5,484,116	6,378,369	6,873,880	894,253	16.3	495,511	7.8
12 SEPARATION AND REPATRIATION	543,304	1,397,498	1,000,000	854,194	157.2	(397,498)	(28.4)
13 RENTAL SUBSIDIES	3,390,892	2,720,268	3,999,944	(670,624)	(19.8)	1,279,676	47.0
14 MOBILITY AND HARDSHIP ALLOWANCE	3,523,537	6,912,370	7,517,640	3,388,833	96.2	605,270	8.8
15 CONTRIBUTIONS, PENSION FUND	9,288,030	10,835,386	12,127,266	1,547,356	16.7	1,291,880	11.9
16 REIMBURSEMENT OF INCOME TAXES	3,000,000	3,070,776	3,307,500	70,776	2.4	236,724	7.7
17 DEPENDENCY ALLOW. AND EDUC. GRANTS	4,687,412	5,389,127	6,528,883	701,715	15.0	1,139,756	21.1
20 COMPENSATORY PAYMENTS	100,000	84,659	100,000	(15,341)	(15.3)	15,341	18.1
21 TRAVEL ON HOME LEAVE	3,508,424	2,519,789	2,696,789	(988,635)	(28.2)	177,000	7.0
22 INTL. VOLUNTEERS & FIELD OBSERVERS	169,900	335,193	375,679	165,293	97.3	40,486	12.1
23 STAFF TRAINING	3,900,000	3,971,093	4,900,000	71,093	1.8	928,907	23.4
25 MEDICAL INSURANCE	903,548	985,421	1,193,591	81,873	9.1	208,170	21.1
SUBTOTAL	**94,596,926**	**102,286,351**	**121,631,854**	**7,689,425**	**8.1**	**19,345,503**	**18.9**
CATEGORY 1 (b)							
LOCAL STAFF COSTS							
01 ESTABLISHED POSTS	55,191,491	54,251,776	68,455,620	(939,715)	(1.7)	14,203,844	26.2
02 TEMP. ASST. - PROFESSIONAL	4,431,977	4,539,615	5,252,849	107,638	2.4	713,234	15.7
03 TEMP. ASST. - CLERICAL/OTHERS	4,949,606	5,101,585	4,807,385	151,979	3.1	(294,200)	(5.8)
04 TEMP. ASST. - ANCILLIARY	0	0	0	0	NA	0	NA
05 OVERTIME	2,339,538	2,621,383	2,983,691	281,845	12.0	362,308	13.8
10 TRAVEL, REMOVAL AND ASSIGNMENT	898,554	582,673	896,561	(315,881)	(35.2)	313,888	53.9
12 SEPARATION AND REPATRIATION	728,786	993,030	971,931	[illegible]244	36.3	(21,099)	(2.1)
14 MOBILITY AND HARDSHIP ALLOWANCE	0	3,432	0	3,432	NA	(3,432)	(100.0)
15 CONTRIBUTIONS, PENSION FUND	10,467,098	10,638,197	13,441,164	171,099	1.6	2,802,967	26.3
16 REIMBURSEMENT OF INCOME TAXES	3,008,554	3,582,050	3,307,500	573,496	19.1	(274,550)	(7.7)
17 DEPENDENCY ALLOW. AND EDUC. GRANTS	3,219,450	3,278,940	4,084,934	59,490	1.8	805,994	24.6
20 COMPENSATORY PAYMENTS	45,235	20,979	40,500	(24,256)	(53.6)	19,521	93.1
21 TRAVEL ON HOME LEAVE	170,948	116,314	189,837	(54,634)	(32.0)	73,523	63.2
22 INTL. VOLUNTEERS & FIELD OBSERVERS	0	0	0	0	NA	0	NA
23 STAFF TRAINING	0	0		0	NA	0	NA
24 STAFF WELFARE	667,818	694,370	881,921	26,552	4.0	187,551	27.0
25 MEDICAL INSURANCE	3,985,621	4,584,825	5,184,024	599,204	15.0	599,199	13.1
SUBTOTAL	**90,104,676**	**91,009,169**	**110,497,917**	**904,493**	**1.0**	**19,488,748**	**21.4**
TOTAL CATEGORIES 1 (a)/(b)	184,701,602	193,295,520	232,129,771	8,593,918	4.7	38,834,251	20.1

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Annex IV (continued)

CATEGORY	1990-1991 APPROVED	1990-1991 REVISED	1992-1993 PROPOSED	CHANGES APPROVED VS. REV. AMOUNT	CHANGES APPROVED VS. REV. PERCENT.	CHANGES REVISED VS. PROP. AMOUNT	CHANGES REVISED VS. PROP. PERCENT.
CATEGORIES 2 (a)/(b)							
GENERAL OPERATING COSTS							
35 TRAVEL ON OFFICIAL BUSINESS	13,858,224	15,009,274	17,806,745	1,151,050	8.3	2,797,471	18.6
36 FREIGHT	5,740,443	6,438,356	6,886,724	697,913	12.2	448,368	7.0
37 TELEPHONE & OTHER VOICE COMM.	6,180,391	8,128,145	8,952,454	1,947,754	31.5	824,309	10.1
38 TELEX/FACSIMILE & OTH. TEXT COMM.	3,979,882	4,437,505	5,047,234	457,623	11.5	609,729	13.7
40 INFORMATION - AUDIO-VISUAL	4,841,880	4,561,384	6,076,075	(280,496)	(5.8)	1,514,691	33.2
41 INFORMATION - PUBLICATIONS	5,246,503	4,954,910	6,654,587	(291,593)	(5.6)	1,699,677	34.3
44 SUPPORT COSTS - OTHER INFORMATION	2,060,079	3,945,644	3,856,039	1,885,565	91.5	(89,605)	(2.3)
50 RENTAL - PREMISES	20,759,692	23,782,686	27,069,399	3,022,994	14.6	3,286,713	13.8
51 MAINTENANCE - PREMISES	10,182,077	12,913,315	14,402,380	2,731,238	26.8	1,489,065	11.5
60 OFFICE SUPPLIES	2,818,918	3,062,385	3,458,122	243,467	8.6	395,737	12.9
61 COMPUTER SUPPLIES	2,327,554	2,801,132	2,978,696	473,578	20.3	177,564	6.3
62 SOFTWARE DEVELOPMENT	0	0	0	0	NA	0	NA
64 RENT., OPER., MAINT. & INSTALL. - EQUIP.	3,601,356	3,730,062	4,663,416	128,706	3.6	933,354	25.0
65 COMPUTER RENTAL & MAINTENANCE	6,444,946	6,359,702	7,788,670	(85,244)	(1.3)	1,428,968	22.5
71 MAINT., OPER. OF TRANSP. EQUIP.	3,619,734	3,852,444	4,572,425	232,710	6.4	719,981	18.7
75 INSURANCE	684,343	563,220	737,925	(121,123)	(17.7)	174,705	31.0
76 EXTERNAL AUDIT COSTS	630,000	722,400	779,000	92,400	14.7	56,600	7.8
77 JOINT INSPECTION UNIT	565,000	790,020	890,704	225,020	39.8	100,684	12.7
78 MISCELLANEOUS SUPPLIES & SERVICES	1,956,616	2,551,589	2,359,534	594,973	30.4	(192,055)	(7.5)
79 HOSPITALITY	598,630	576,680	768,214	(21,950)	(3.7)	191,534	33.2
82 REIM. TO UNITED NATIONS AGENCIES	4,267,009	5,525,952	6,199,650	1,258,943	29.5	673,698	12.2
85 FURNITURE, FIXTURES AND EQUIPMENT	6,274,316	6,446,778	9,283,532	172,462	2.7	2,836,754	44.0
91 TRANSPORTATION EQUIPMENT	1,627,962	2,177,086	2,949,876	549,124	33.7	772,790	35.5
92 COMPUTER EQUIPMENT	3,382,473	3,382,473	5,844,780	0	0.0	2,462,307	72.8
93 WAREHOUSE EQUIPMENT (UNIPAC)	496,923	520,618	440,830	23,695	4.8	(79,788)	(15.3)
94 RECOVERY FROM SUPP. FUNDED PROJ.	(5,199,700)	(2,290,929)	(3,600,000)	2,908,771	NA	(1,309,071)	NA
TOTAL CATEGORIES 2 (a)/(b)	106,945,251	124,942,831	146,867,011	17,997,580	16.8	21,924,180	17.5
CATEGORY 3							
PACKING AND ASSEMBLY COSTS							
86 CONTRACT LABOUR	6,225,047	5,996,202	7,494,117	(228,845)	(3.7)	1,497,915	25.0
87 PACKAGING MATERIALS	4,122,615	2,938,047	4,463,408	(1,184,568)	(28.7)	1,525,361	51.9
TOTAL CATEGORY 3	10,347,662	8,934,249	11,957,525	(1,413,413)	(13.7)	3,023,276	33.8
GRAND TOTAL	**301,994,515**	**327,172,680**	**390,954,307**	**25,178,085**	**8.3**	**63,781,707**	**19.5**

22. It is proposed that the current annex XIV, "Project posts at headquarters locations", include the list of posts for the following sources of funding: (a) supplementary funds - recovery; (b) supplementary funds - direct; and (c) procurement services/funds-in-trust.

23. The information on posts charged to general resources, which was previously listed as part of annex XIV, will now be included in the global funds programme budget document in the context of the programme budget document format. The proposed annex IV D, however, will present a summary of project posts at headquarters that would include total project posts charged to general resources.

24. A separate summary table for posts charged to "supplementary funds - recovery", which will present the posts by category and level, will be included in the annex.

25. The following mock-up presents the proposed changes.

Annex V

MOCK-UP OF PROPOSED ANNEX XIV

Annex XIV

PROJECT POSTS AT HEADQUARTERS LOCATIONS *

A. Headquarters project posts charged to supplementary funding - recovery

PAT Number	Level	Post title	Division	STATUS 1990 APPVD.	STATUS 1991 REV.	STATUS 1992 PROP.	COMMENTS
89005	L-5	Chief, field accounts	DFM	X	X	X	
90003	L-5	Senior RSD officer	DOP	X	X	X	
86412	L-5	Senior programme funding officer	PFO	X	X	X	
91513	L-5	Senior programme funding officer	PFO		X	X	
91023	L-5	Senior programme funding officer	PFO		X	X	
62009	L-4	Procurement officer	Copenhagen	X	X	X	
92004	L-4	Country office procurement adviser	Copenhagen			X	
62008	L-4	Procurement officer	Copenhagen	X	X	X	
62005	L-4	Procurement officer	Copenhagen	X	X	X	
62017	L-4	Procurement officer	Copenhagen	X	X	X	
90021	L-4	Finance officer	DFM	X	X	X	
91022	L-4	Recruitment officer	DOP		X	X	
85556	L-4	Recruitment officer	DOP	X	X	X	
01542	L-4	Chief, emergency	Geneva	X	X	X	
89025	L-4	Systems analyst	IRM	X	X	X	
00420	L-4	Systems analyst	IRM			X	Core in 1990-1991
92039	L-4	Systems analyst	IRM			X	
91034	L-4	Chief, field services	OAM		X	X	
88338	L-4	Programme funding officer	PFO	X	X	X	Upgrade in 1992
88151	L-4	Monitoring officer	Programme	X	X	X	
61025	L-4	Procurement officer	Supply, New York	X	X	X	
61016	L-3	Supply procedures officer	Copenhagen	X	X	X	
90040	L-3	Engineer, buildings maintenance	Copenhagen	X	X	X	
89006	L-3	Accountant, programme	DFM	X	X	X	
90022	L-3	Finance officer	DFM	X	X	X	
89449	L-3	Accountant	DFM	X	X	X	
89007	L-3	Accountant, field	DFM	X	X	X	
91001	L-3	Assistant finance officer	DFM		X	X	
92015	L-3	Training officer	DOP			X	
85557	L-3	Personnel officer	DOP	X	X	X	
92016	L-3	Remuneration officer	DOP			X	
92011	L-3	Programme analyst	IRM			X	
89013	L-3	Programme analyst	IRM	X	X	X	
91033	L-3	Building maintenance/operations engineer	OAM		X	X	
91035	L-3	Administrative officer	OAM		X	X	
87011	L-3	Project officer	PFO	X	X	X	
86413	L-3	Monitoring officer	PFO	X	X	X	
62068	L-2	Chief, materials handling	Copenhagen	X	X	X	
90045	L-2	Administrative/budget officer	Copenhagen	X	X	X	
90020	L-2	Assistant training officer	DFM	X	X	X	
83424	L-2	Assistant finance officer	DFM	X	X	X	
00913	L-2	Junior budget officer	DFM	X	X	X	
90042	L-2	Assistant officer, field service	OAM	X	X	X	

* Note: Status legend:
X in Status column indicates post in existence for titled year.
Blank in Status column indicates post does not exist in titled year.

Annex V (continued)

A. Headquarters project posts charged to supplementary funding – recovery (continued)

PAT Number	Level	Post title	Division	STATUS 1990 APPVD.	STATUS 1991 REV.	STATUS 1992 PROP.	COMMENTS
91024	L-2	Assistant programme funding officer	PFO		X	X	
90047	L-2	Assistant project officer	PFO	X	X	X	
90046	L-2	Assistant programme funding officer	PFO	X	X	X	
90048	L-1	Assistant monitoring officer	PFO	X	X	X	
91002	G-7	Senior accounts assistant	DFM		X	X	
91003	G-7	Senior accounts assistant	DFM		X	X	
91031	G-7	Assistant programmer	IRM		X	X	
90188	G-7	Assistant programmer	IRM	X	X	X	
62060	G-6	Shipping assistant	Copenhagen	X	X	X	
62069	G-6	Senior production assistant	Copenhagen	X	X	X	
90013	G-6	Finance assistant	DFM	X	X	X	
90011	G-6	Finance assistant	DFM	X	X	X	
92022	G-6	Recruitment assistant	DOP			X	
90044	G-6	Field administrative assistant	OAM	X	X	X	
61008	G-6	Procurement assistant	Supply, New York	X	X	X	
61007	G-6	Procurement assistant	Supply, New York	X	X	X	
92005	G-5	Invoice certification assistant	Copenhagen			X	
62072	G-5	Materials handling assistant	Copenhagen	X	X	X	
62071	G-5	Production assistant	Copenhagen	X	X	X	
89004	G-5	Senior finance clerk	DFM	X	X	X	
90016	G-5	Senior finance clerk	DFM	X	X	X	
87019	G-5	Finance clerk	DFM	X	X	X	Upgrade in 1992
89008	G-5	Senior finance clerk	DFM	X	X	X	
00852	G-5	Recruitment assistant	DOP	X	X	X	
92020	G-5	Senior secretary	DOP			X	
50005	G-5	Secretary	Geneva	X	X	X	
91025	G-5	Secretary	PFO		X	X	
86411	G-5	Senior statistical clerk	Programme	X	X	X	Upgrade in 1992
61015	G-5	Senior shipping clerk	Supply, New York	X	X	X	
62054	G-4	Secretary	Copenhagen	X	X	X	
62115	G-4	Data-control assistant	Copenhagen	X	X	X	
90402	G-4	Clerk	Copenhagen	X	X	X	
62113	G-4	Stock account clerk	Copenhagen	X	X	X	
92006	G-4	Admininstrative clerk	Copenhagen			X	
62103	G-4	Secretary	Copenhagen	X	X	X	
90039	G-4	Administrative clerk	Copenhagen	X	X	X	
62033	G-4	Procurement secretary	Copenhagen	X	X	X	
90008	G-4	Secretary	DFM	X	X	X	
89003	G-4	Secretary/budget clerk	DFM	X	X	X	
92024	G-4	Secretary	DOI			X	
91021	G-4	Senior secretary	DOP		X	X	
90006	G-4	Senior secretary	DOP	X	X	X	
85559	G-4	Senior secretary	DOP	X	X	X	
85558	G-4	Senior secretary	DOP	X	X	X	
91036	G-4	Conference facility clerk	OAM		X	X	

Annex V (continued)

A. Headquarters project posts charged to supplementary funding – recovery (continued)

PAT Number	Level	Post title	Division	STATUS 1990 APPVD.	STATUS 1991 REV.	STATUS 1992 PROP.	COMMENTS
87010	G-4	Senior secretary	PFO	X	X	X	
90050	G-4	Senior secretary	PFO	X	X	X	Upgrade in 1992
86414	G-4	Senior secretary	PFO	X	X	X	Upgrade in 1992
90049	G-4	Senior secretary	PFO	X	X	X	
88339	G-4	Senior secretary	PFO	X	X	X	Upgrade in 1992
88152	G-4	Statistical clerk	Programme	X	X	X	
92281	G-4	Registry clerk	Sydney			X	
62132	G-3	Receptionist	Copenhagen	X	X	X	
90009	G-3	Secretary	DFM	X	X	X	
91037	G-3	Secretary	OAM		X	X	
62136	G-2	Driver/messenger	Copenhagen	X	X	X	

A. Summary of headquarters project posts charged to supplementary funding – recovery (continued)

POSTS	1990-1991 APPROVED	1990-1991 REVISED	1992-1993 PROPOSED	CHANGES APP. VS. REV. AMOUNT	CHANGES APP. VS. REV. PERCENT.	CHANGES REV. VS. PROP. AMOUNT	CHANGES REV. VS. PROP. PERCENT
INTERNATIONAL PROFESSIONAL							
L-7							
L-6							
L-5	3	5	5	2	66.7	0	0.0
L-4	11	13	16	2	18.2	3	23.1
L-3	10	13	16	3	30.0	3	23.1
L-2/1	9	10	10	1	11.1	0	0.0
TOTAL INTERNATIONAL PROFESSIONAL	33	41	47	8	24.2	6	14.6
NATIONAL PROFESSIONAL							
GENERAL SERVICE	39	46	52	7	17.9	6	13.0
GRAND TOTAL	72	87	99	15	20.8	12	13.8

Annex V (continued)

Summary of project posts at headquarters

	1990			1991			1992		
	IP	GS	TOTAL	IP	GS	TOTAL	IP	GS	TOTAL
Table A. Posts charged to supplementary funding – recovery	33	39	72	41	46	87	47	52	99
Table B. Posts charged directly to supplementary funding	20	13	33	18	12	30	18	12	30
Table C. Posts charged to reimbursable procurement/funds-in-trust	12	46	58	12	46	58	12	46	58
Posts charged to global funds (see table 23. NEW YORK HEADQUARTERS)	61	53	114	71	57	128	69	57	126
TOTAL	126	151	277	142	161	303	146	167	313

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26. In order to present relevant programme-related information to establish further the linkage between programme activities and the administrative and programme support budget, while at the same time retaining the brevity of the document, a new annex is being proposed to provide programme information. The proposed annex will include the following columns detailed for each country office:

(a) Programme cycle: the latest cycle approved by the Executive Board or for proposal to the Executive Board, whichever is more current;

(b) General resources programme ceiling: the latest approved by the Executive Board or for proposal to the Executive Board, whichever is more current;

(c) General resources existing posts: information to be derived from country programme recommendations;

(d) Five-year average supplementary funding actual expenditures: supplementary funding trends may be best presented at a five-year actual expenditures level since estimates are not realized until funding is received;

(e) Supplementary funding existing posts: information to be derived from country programme recommendations.

27. This new annex has the same format as table 4 in the country programme recommendation in order to achieve a clearer linkage between the programme and the administrative and programme support budget.

28. All information in this annex will provide a subtotal for each region in the field. The following mock-up presents the proposed annex.

29. Narratives in the administrative and programme support document will refer to changes at the country-office level and will include brief programme information on programme throughput for both general resources and supplementary funding as detailed in this annex.

Annex VI

NEW ANNEX **FOR ILLUSTRATION ONLY**

CONSOLIDATED SUMMARY OF PROJECT POSTS BY OFFICE, CATEGORY AND FUNDING SOURCE

OFFICE	PROGRAMME CYCLE	GR PROG CEILING a/	GR EXISTING POSTS				5 YR AVG. SF ACTUAL EXPEND.	SF EXISTING POSTS				TOTAL PROJECT POSTS			
			IP	NP	GS	TOTAL		IP	NP	GS	TOTAL	IP	NP	GS	TOTAL
NEW YORK HEADQUARTERS	NA	NA	161	0	281	442	NA	120	0	135	255	281	0	401	682
GENEVA	NA	NA	16	0	29	45	NA	35	0	55	90	51	0	84	135
SYDNEY	NA	NA	0	2	3	5	NA	0	1	0	1	0	3	3	6
TOKYO	NA	NA	2	2	6	10	NA	0	0	1	1	2	2	7	11
COPENHAGEN	NA	NA	26	0	46	72	NA	45	0	85	130	71	0	131	202
SUBTOTAL HQ		NA	205	4	365	574		178	1	261	440	383	5	626	1014
AFRICA, WEST AND CENTRAL															
WCARO REGIONAL	1991-1995	6,525.0	5	2	24	31	4,550.7	10	4	48	62	15	6	72	93
ABIDJAN	1992-1996	6,525.0	3	2	8	13	4,550.7	6	4	18	28	9	6	26	41
ACCRA	1991-1995	14,707.5	3	5	6	14	4,338.7	6	10	12	28	9	15	18	42
BAMAKO	1991-1995	17,702.5	4	4	12	20	15,527.5	8	8	24	40	12	12	36	60
BANGUI	1992-1996	6,200.0	3	0	8	11	3,431.2	6	2	18	26	9	2	26	37
BRAZZAVILLE	1991-1995	3,567.5	3	2	7	12	1,122.5	6	4	14	24	9	6	21	36
CONAKRY	1991-1995	10,072.5	3	1	9	13	2,992.0	6	2	10	18	9	3	19	31
COTONOU	1992-1996	7,740.0	3	1	5	9	4,352.5	6	4	14	24	9	5	19	33
DAKAR	1992-1996	10,837.5	3	2	7	12	7,341.3	6	6	36	48	9	8	43	60
BANJUL	1992-1996	6,500.0	3	3	18	24	1,122.5	4	2	6	12	7	5	24	36
BISSAU	1992-1996	6,500.0	2	0	2	4	2,439.5	4	2	5	11	6	2	7	15
PRAIA	1992-1996	6,500.0	2	0	1	3	2,439.5	4	2	5	11	6	2	6	14
FREETOWN	1991-1995	7,125.0	2	0	1	3	4,123.7	6	4	10	20	8	4	11	23
KINSHASA	1991-1995	24,747.5	3	2	5	10	2,165.7	8	4	20	32	11	6	25	42
LAGOS	1992-1996	68,947.5	4	2	10	16	8,787.5	8	10	55	73	12	12	65	89
LOME	1991-1995	7,770.0	4	5	35	44	1,122.5	6	6	10	22	10	11	45	66
MONROVIA	1992-1996	7,770.0	3	3	5	11	1,122.5	6	6	12	24	9	9	17	35
N'DJAMENA	1992-1996	7,770.0	3	3	6	12	9,372.0	6	8	14	28	9	11	20	40
NIAMEY	1991-1995	8,705.0	3	4	7	14	10,107.5	6	6	12	24	9	10	19	38
NOUAKCHOTT	1991-1995	6,062.5	3	3	6	12	4,600.7	6	2	10	18	9	5	16	30
OUAGADOUGOU	1992-1996	14,927.5	3	1	5	9	9,452.0	6	2	22	30	9	3	27	39
YAOUNDE	1992-1996	10,945.0	3	2	11	16	2,439.5	6	4	20	30	9	6	31	46
MALABO	1992-1996	10,945.0	2	0	4	6	2,439.5	4	2	8	14	6	2	12	20
SUBTOTAL		279,072.5	70	47	202	319	109,981.7	140	104	403	647	210	151	605	966

a/ Latest proposal to the Executive Board or latest Executive Board approval, whichever is most recent.

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30. It is proposed to revise the current annex XX, "Total posts", to present a more detailed listing of posts by source of funding and by location in table A and by encumbered posts in table B. The following mock-up presents the proposed revised annex.

Annex VII

MOCK-UP OF PROPOSED ANNEX XX

Annex XX

FOR ILLUSTRATION ONLY

TOTAL POSTS a/

A. Existing posts as of 30 November 1991

TYPE OF POST	1990-1991 approved			1990-1991 revised			1992-1993 proposed		
	IP	NP	GS	IP	NP	GS	IP	NP	GS
ADMIN. & PROG. SUPPORT POSTS									
Headquarters	190	4	323	196	4	326	201	4	355
Field	262	207	1,070	258	207	1,069	269	221	1,049
Total admin. & prog. support posts	**452**	**211**	**1,393**	**454**	**211**	**1,395**	**470**	**225**	**1,404**
PROJECT POSTS									
Supplementary funding recovery, Headquarters	33	0	39	41	0	46	47	0	52
Procurement services, Heaquarters	12	0	46	12	0	46	12	0	46
Supplementary funds direct, Headquarters	20	0	13	18	0	12	18	0	12
Global funds, Headquarters									
General resources	60	0	52	71	0	57	68	0	57
Supplementary funds	1	0	1	0	0	0	1	0	0
Subtotal, Headquarters	**126**	**0**	**151**	**142**	**0**	**161**	**146**	**0**	**167**
General resources, Field	490	462	1,325	490	462	1,365	549	491	1,411
Supplementary funds, Field	123	116	31	123	116	31	137	123	353
Global funds, Field									
General resources	21	2	15	25	4	19	34	4	25
Supplementary funds	0	0	0	0	0	0	0	0	0
Subtotal, Field	**634**	**580**	**1,371**	**638**	**582**	**1,415**	**720**	**618**	**1,789**
Total project posts	**760**	**580**	**1,522**	**780**	**582**	**1,576**	**866**	**618**	**1,956**
GRAND TOTAL POSTS	**1,212**	**791**	**2,915**	**1,234**	**793**	**2,971**	**1,336**	**843**	**3,360**

B. Encumbered posts as of 30 November 1991

TYPE OF POST	1990-1991 revised		
	IP	NP	GS
ADMIN. & PROG. SUPPORT POSTS			
Headquarters	185	0	320
Field	231	180	1,010
Total admin. & prog. support posts	416	180	1,330
PROJECT POSTS			
Supplementary funding recovery, Headquarters	35	0	39
Procurement services, Heaquarters	9	0	38
Supplementary funds direct, Headquarters	18	0	12
Global funds, Headquarters			
General resources	64	0	63
Supplementary funds	0	0	0
Subtotal, Headquarters	126	0	152
General resources, Field	383	361	1,141
Supplementary funds, Field	94	89	282
Global funds, Field	477	450	1,423
General resources	20	20	59
Supplementary funds	0	0	0
Subtotal, Field	497	470	1,482
Total project posts	623	470	1,634
GRAND TOTAL POSTS	1,039	650	2,964

a/ Excludes government-sponsored posts, Greeting Card Operation and volunteers .